

2020 ABATEMENT REQUEST – Staff Notes

Map 415 Block 108 Lot 2 – MacHenry, Thomas E & Cynthia L

The property owners filed an abatement request on their single-family home located at 233 Holman Street. The 2020 assessed value of the property is \$251,400.

The MacHenry's have expressed a concern in their abatement application that there is inconsistent changes in the value of property located on Holman Street, Robinwood Lane and Birchwood Way. They have posited that the increase in their assessment from tax year 2019 to Tax Year 2020 should be more similar to the average increase of property they reviewed of \$6,193. The increase in their assessment from 2019 to 2020 was \$12,600.

The average increase of the assessed value of admittedly nearby but selected set of property is not the test of a fair assessment for taxes. The subject property was purchased on September 27, 2019 for \$325,000, a price that is consistent with other homes in the area. The goal of property assessment is to determine an estimated value that closely approximates market value. In this case, the value of the property far exceeds the 2020 assessment.

In processing this abatement request I reached out to the applicant by phone on March 25, 2021 to elicit any other information or evidence of over-valuation, none was offered.

It is recommended that the abatement be denied.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
MACHENRY THOMAS E & CYNTHIA L 233 HOLMAN ST LACONIA NH 03246		1	All Public			Description	Code	Appraised	Assessed	1501 LACONIA, NH VISION
						RESIDENTL	1010	175,900	175,900	
						RES LAND	1010	75,500	75,500	
SUPPLEMENTAL DATA						Total				
Alt Prcl ID 129 108 4		OWNOCC Y		ZONE 2 ZONE 2 % WARD WARD 3				251,400		251,400
REVIEW		ZONE 1 RS								
ZONE 1 % 100										
GIS ID 415-108-25				Assoc Pid#						

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
MACHENRY THOMAS E & CYNTHIA L	3266 0537	09-27-2019	Q	I	325,000	01									
STACY EVELYN M 2007 REV TRUST	3210 0801	11-30-2018	U	I	0	38	2020	1010	175,900	2019	1010	168,500	2018	1010	165,400
STACY EVELYN M	3210 0799	11-30-2018	U	I	0	81		1010	75,500		1010	70,300		1010	70,300
STACY LEO S 1990 TRUST	1798 0180	10-04-2002	U	I	4,000	1F									
STACY LEO S	1798 0176	10-04-2002	U	V	4,000	1F									
Total							251,400		Total		238,800		Total		235,700

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		C		

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	172,800
Appraised Xf (B) Value (Bldg)	3,100
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	75,500
Special Land Value	0
Total Appraised Parcel Value	251,400
Valuation Method	C
Total Appraised Parcel Value	251,400

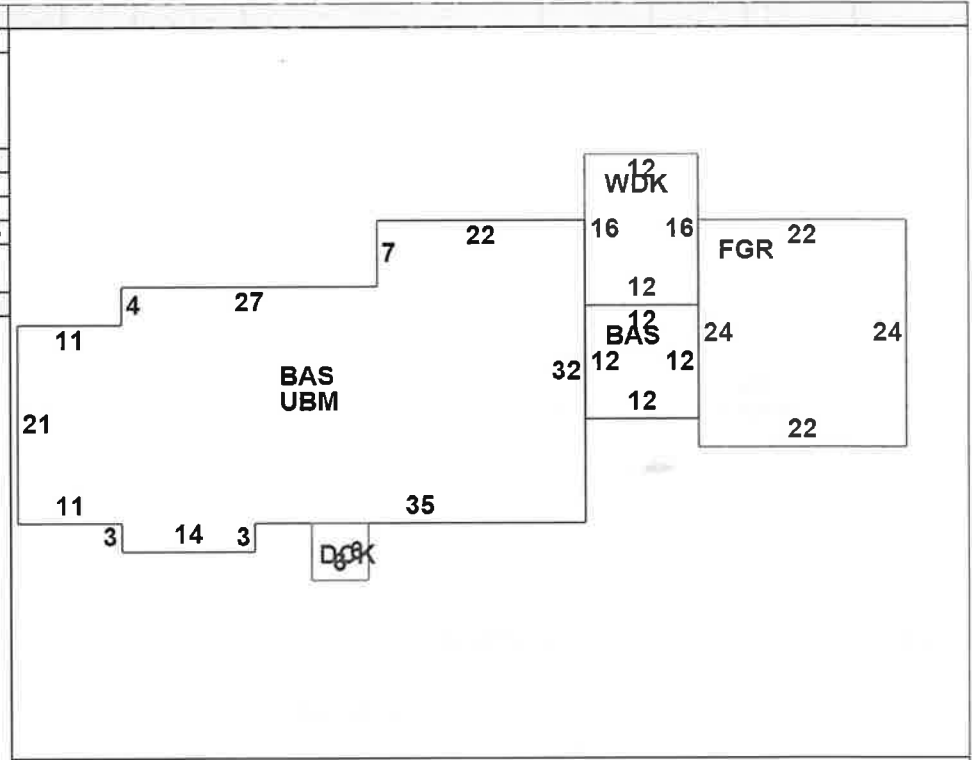
NOTES
 CENTRAL VAC BCH RTS
 BUILT IN CUB
 2X10X16 BLUE/GREY
 *BEACH RIGHTS
 NEW SIDING/WIN 2002

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
07-23-2020	TB	S		02	MEASURED
10-17-2006	JM			03	MEAS & INSPC
10-09-2006	JM			02	MEASURED
01-14-1994	99			99	MMC INFO

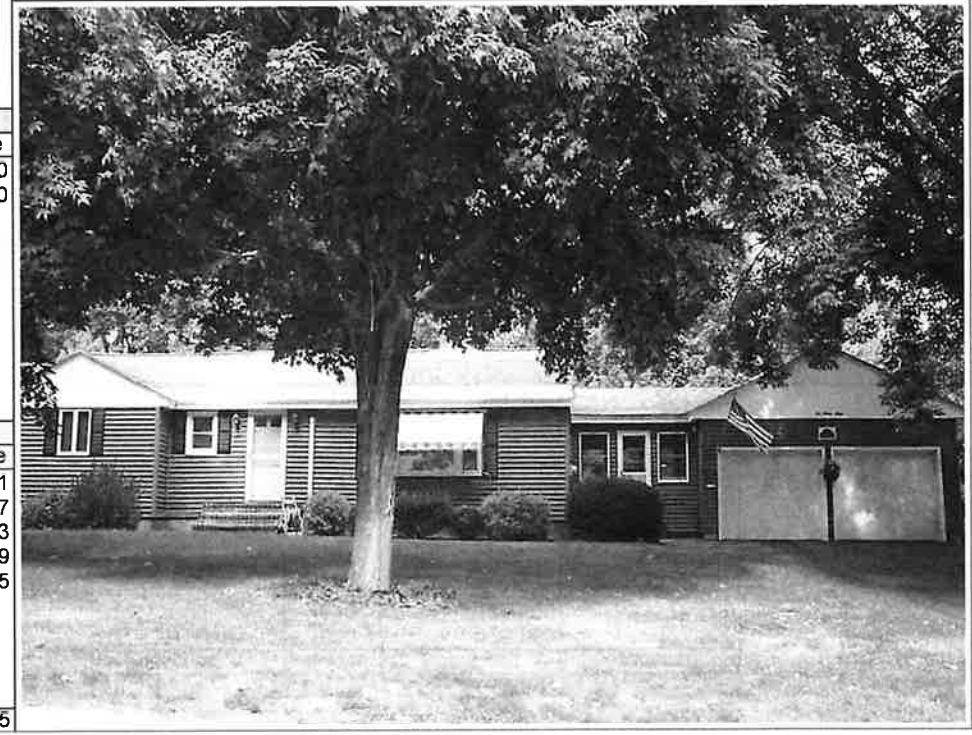
LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value		
1	1010	SINGLE FAM M	RS			15,000 SF	3.15	1.00000	5	1.00	65	1.450	WA	WAQ	1.0000	5.03	75,500	
Total Card Land Units						0.34 SF	Parcel Total Land Area						0.34	Total Land Value				75,500

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	01	Ranch			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story			
Occupancy	1				
Exterior Wall 1	25	Vinyl Siding			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Flr 1	14	Carpet			
Interior Flr 2	12	Hardwood			
Heat Fuel	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	02	Heat Pump			
Total Bedrooms	03	3 Bedrooms			
Total Bthrms:	2				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	6				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			CONDO DATA		
			Parcel Id	C	Owne 0.0
			B S		
			Adjust Type	Code	Description
			Condo Flr		
			Condo Unit		
			COST / MARKET VALUATION		
			Building Value New		246,830
			Year Built		1955
			Effective Year Built		1990
			Depreciation Code		AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		30
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		70
			Percent Good		
			RCNLD		172,800
			Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		



OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL1	FIREPLACE B	B	1	2800.00	1989		70		0.00	2,000
CV	CENTRAL VA	B	1	1500.00	1989		70		0.00	1,100

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,796	1,796	1,796	99.21	178,181
DCK	Deck	0	36	4	11.02	397
FGR	Garage, Finished	0	528	211	39.65	20,933
UBM	Basement, Unfinished	0	1,652	330	19.82	32,739
WDK	Deck, Wood	0	192	19	9.82	1,885
Ttl Gross Liv / Lease Area		1,796	4,204	2,360		234,135



000007

RECEIVED

2020 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

JAN 13 2021

ASSESSOR'S OFFICE ONE APPLICATION FOR EACH PROPERTY APPEALED
LACONIA, NH

Upon completion of this form return to:

**City of Laconia/Assessors
45 Beacon St. East
Laconia, NH 03246**

Date: 1/12/21

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name: Thomas + Cynthia MACHENRY

Mailing Address: 233 HOLMAN ST. Email Address: TOMMAC13@MSW.COM

Telephone No: (Work): N/A (Home): 603-527-8931

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's (ies)' Representative if other than Person(s) applying (Also complete Section A)

Name(s): N/A

Mailing Address(es): _____

Telephone Number(s): (Work): _____ (Home): _____

SECTION C. Property(ies) for which Abatement is Sought

For the property on which the abatement is sought, please fill in the following:

Map: 415 Block: 108 Lot: 25

Assessed Valuation: \$ 251,400 Tax Account #: 5494

Property Location: 233 HOLMAN ST

CODE OF THE CITY OF LACONIA
CHAPTER 215, ARTICLE 1 § 215-1

All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City. Passed and approved the 18th day of October 1990.

500000

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

Town Parcel ID#	Street Address	Description	Assessment
N/A			

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high", "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

NOTE: If you have an appraisal or other documentation, please submit it with this application.

2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Please see Attached sheet(s).

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# 415-108-25 Appeal Year Market Value \$ 325,000.

Map/Block/Lot# _____ Appeal Year Market Value \$ _____

Please see Attached Sheet(s)

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
<u>Please see attached sheet(s).</u>					

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) MUST sign the application. By signing below, the Party(ies) certifies and swear(s) under the penalties of RSA ch. 641, the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Signature of Property Owner(s) and Representatives

Date: 1/12/21

X Thomas MacHenry
(Signature)
X Cynthia MacHenry
(Signature)

SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section H are true;
2. The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was provided to the person applying.

Date: _____

X _____
(Representative's Signature)

SECTION J. Disposition of Application* (CITY USE ONLY)

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: **Granted** _____ **Revised Assessment \$** _____

Denied _____

Date _____

Signature of the Board of Assessors: _____

Thomas E. MacHenry
233 Holman St.
Laconia, N.H. 03246
603-627-8931

City of Laconia/ Assessors
45 Beacon St. East
Laconia, NH 03246

Dear Sir/ Madam

Please find the 2020 APPLICATION FOR ABATEMENT attached. I am filing an abatement based on “disproportionate assessment” and disproportionate property valuation increase as to my property at 233 Holman St. In the information that follows, I believe firmly that there are serious inequities, severe inconsistencies, and a disproportionate assessment as to my property at 233 Holman St. **I am particularly distressed with the disproportionate increase in the assessment of my property, without any corresponding improvements, such as renovations, remodeling, and additions occurring for many years.** With the large amount of information I have examined, I sincerely believe I can show good cause for an abatement.

All properties that I will mention in the abatement application are part of the Perley Plan of 1953, Section 4, Lakewood Development, They were built around the same time, they are mostly capes, ranches, splits, and colonials. Most of the properties are on Holman St (41), and (4) are on Robinwood Ln., which are very close behind my property, one being adjacent to my property. My property is on a corner lot on Holman St at Robinwood Ln.

I examined 22 properties to the south of my property on both sides of Holman St., from Robinwood Lane to Shore Dr, and 19 properties to the north of my property on both sides of Holman St, to Kensington Dr. And, the 4 properties on Robinwood Ln. are included, as well. The examination was quite extensive, but quite revealing.

1. Out of the 46 properties in the examination, the average increased assessment from 2019 to 2020 was \$ 6,193.00. The assessment of my property increased \$ 12,600., which was more than **TWICE** the average assessment of the other 45 properties. What is even more unsettling is that the increase took place even though there was no remodeling, no additions, and no capital improvements on my property, since I purchased the property in September, 2019, - and for many years prior , as I learned from the previous owner and others

2. **My property increased \$ 12,600 in one year, which was the second highest increase of the 46 properties - again, with no additions, remodeling, and capital improvements.** I saw many capital improvements, and remodeling in my neighborhood in the past year. Yet, my property was the second largest increase of the 46 properties. I believe there are serious inequities here.

3 The largest increase of the 46 properties was 215 Holman St. However, even with the increase, the property is assessed lower than mine even though the property has 7 rooms, a finished basement, garage under, enclosed porch, and an outdoor shed. My property has 6 rooms, no finished basement, no enclosed porch, and no shed. And even more disturbing, the owner paid \$ 10,000 more for his property than I paid for mine. **But I'm assessed for more.** I don't understand, as this appears very inconsistent and inequitable. (According to the records, we closed within a week of each other.)

RESPONSE TO SECTION F OF APPLICATION

I don't have any experience in Real Estate. As such, I can tell you that I moved here on September 27, 2019, and I don't believe the market value of my property could have increased much, if any, in such a short time. Therefore, I listed the market value at \$ 325,000, which was what we bought the property for in September. Thank you, in advance, for your consideration.

Sincerely,

Handwritten signatures of Thomas MacHenry and Cynthia MacHenry in cursive script.

Thomas and Cynthia MacHenry

Thomas E. MacHenry
233 Holman St.
Laconia, NH 03246

March 31, 2021

Board of Assessors
45 Beacon St. East
Laconia, N.H. 03246

RECEIVED
APR 01 2021
ASSESSOR'S OFFICE
LACONIA, NH

Dear Mr. Leonard Miner, Chairman

Please find enclosed a letter forwarded with my "Request for Abatement" materials sent to the Assessors office several weeks ago. I just wanted to make sure the letter was on file with my official record request.

After my study of 46 properties was concluded, I don't think any fair-minded person could come to the conclusion that my current assessment was anything other than an unacceptable unfairness, and an obvious inequity. Thank you.

Sincerely,



Thomas MacHenry